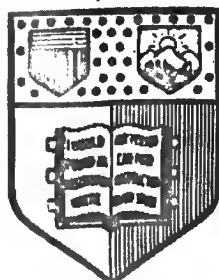


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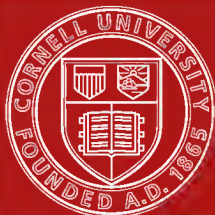
CUSTOMS TARIFF AND REGULATIONS

FOR THE

PHILIPPINE ISLANDS.

WAR DEPARTMENT.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1898.



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WAR DEPARTMENT,

Washington, July 13, 1898.

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, July 12, 1898.

By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States of America, I do hereby order and direct that, upon the occupation and possession of any ports and places in the Philippine Islands by the forces of the United States, the following tariff of duties and taxes, to be levied and collected as a military contribution, and regulations for the administration thereof, shall take effect and be in force in the ports and places so occupied.

Questions arising under said tariff and regulations shall be decided by the General in command of the United States forces in those islands.

Necessary and authorized expenses for the administration of said tariff and regulations shall be paid from the collections thereunder.

Accurate accounts of collections and expenditures shall be kept and rendered to the Secretary of War.

WILLIAM MCKINLEY.

Upon the occupation of any ports or places in the Philippine Islands by the forces of the United States the foregoing order will be proclaimed and enforced.

R. A. ALGER,
Secretary of War.

REGULATIONS FOR THE GUIDANCE OF OFFICERS CONCERNED IN THE COLLECTION OF DUTIES ON IMPORTS AND EXPORTS, TAXES, AND OTHER CHARGES AND EXACTIONS TO BE LEVIED AND COLLECTED AS A MILITARY CONTRIBUTION AT PORTS AND PLACES IN THE POSSESSION OF OR UNDER THE CONTROL OF THE FORCES OF THE UNITED STATES, IN THE PHILIPPINE ISLANDS.

ENTRANCE AND CLEARANCE OF VESSELS.

1. Every vessel shall, on arrival, be placed under military guard until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention.

If, upon the unloading of any cargo, there shall be found goods, wares, or merchandise not duly declared on the manifest, such articles in excess shall be required to pay additional duties of 25 per cent on the regular duties. Should any packages or articles named on the manifest be missing on the arrival of the vessel, the latter shall pay a penalty of \$1 per ton measurement, unless such deficiency shall be satisfactorily explained or accounted for.

2. Within twenty-four hours after the arrival of any vessel the master must, under a penalty for failure of \$1 per ton registry measurement, produce to the proper officer a manifest of her cargo, with the marks, numbers, and description of the packages and the names of the respective consignees, which manifests, if the vessel be from a port in the United States, shall be certified by the collector of the port of sailing. If the vessel be from any other than a United States port, her manifest must be certified by the United States consul or commercial agent at such port; if there be no United States consul or commercial agent at such port, then by the consul of any nation at peace with the United States; and the register of the vessel shall, upon her arrival in the Philippines, be deposited with the consul of the nation to which she may belong, if any there be, otherwise with the commandant at the port, until the master shall have paid such tonnage taxes and other port charges as may be due under these regulations.

3. No vessel shall be allowed to clear for another port until all her cargo shall be landed or accounted for. All goods not duly entered for payment of duty within ten days after their arrival in port shall be landed and stored, the expense thereof to be charged against the goods.

4. Prior to the departure of any vessel from any of the ports herein

designated, the master shall deposit with the proper officer a manifest of the outward cargo of such vessel, specifying the marks and numbers of packages, a description of their contents, with names of shippers and consignees, with a statement of the value of each separate lot; also names of passengers and their destination. A clearance will then be granted to the vessel, but no clearance will be granted to any port in the Philippines not in possession or under control of the United States. No prohibited or contraband goods shall be exported.

LIGHT DUES.

5. At all ports or places in the Philippines which may be in possession or under administrative control of the land or naval forces of the United States there shall be levied the following navigation and port charges:

	Per net ton.
On each entry of a vessel from a port or place, except from another port or place in the Philippines in possession of the United States	\$0. 10
On each departure of a vessel for a port or place, except for another port or place in the Philippines in possession of the United States 10
On each entry of a vessel from another port or place in the Philippines in possession of the United States 02
On each departure of a vessel for another port or place in the Philippines in possession of the United States 02

6. The following shall be exempt from light dues:

A vessel belonging to or employed in the service of the Government of the United States; or a vessel of a neutral foreign government not engaged in trade; or a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

7. The tonnage of a vessel shall be the net or register tonnage expressed in her national certificate of registry.

ENTRY OF MERCHANDISE.

8. The consignee named in the bill of lading, or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the officer duly designated for that purpose his bill of lading, an invoice describing the goods, showing their character, quantity, and cost, together with an entry in duplicate showing the name of the importer and of the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and numbers of the packages, the nature and quantity of their contents, their value, including all costs incurred in packing them for shipment, and the currency in which the invoices were made out. The invoice must be made out in the currency of the country of exportation and must be verified by the oath of the shipper. The entry shall be signed by the importer, who must make affidavit to the truth of all the statements contained therein, and shall agree in value and description with the facts shown by the invoice.

9. After the packages and contents have been duly compared with the invoice and found to agree therewith, the duty due thereon will be computed on the face of the entry, and after the payment of the proper duties and charges an order for the delivery of the packages and contents will be issued by the proper officer.

10. Any objections to the assessment of duty must be filed by the importer before the payment by him of the same, and no refund of duty will be made thereafter.

11. Goods found to be fraudulently invoiced, either as to character or quantity, and all goods attempted to be introduced without permit, shall be confiscated.

12. No delivery of imported merchandise shall be made to the importer unless he shall have duly paid in cash the duties assessed thereon.

13. Coastwise cargoes shall be subject to duties the same as if coming from a foreign port, except as to the trade between ports in possession of the United States.

14. Any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation shall be sold at auction by order of the commandant after five days' public notice conspicuously posted at the port. The proceeds of such sale will be kept for ten days subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale.

15. All seized and confiscated merchandise will be sold in like manner, and the proceeds, after deduction of expenses, will be turned over to the officer duly designated for that purpose.

16. Merchandise originally destined for some port or place in the Philippines, not in the possession of the United States forces, may be entered at one of the designated ports. Vessels may likewise enter, although originally cleared for a port in the Philippines not in possession of the United States.

WHARF CHARGES.

17. Goods of all kinds exported through ports of the Philippines, declared open by the United States, shall pay a charge of 1 peso per 1,000 kilograms gross, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel.

18. Goods of all kinds imported into ports of the Philippines, declared open by the United States and destined for transshipment to other ports of the Philippines declared open by the United States, shall pay a charge for wharfage of one-half of 1 peso per 1,000 kilograms gross at the port of transshipment as a due for wharfage.

19. Merchandise imported, exported, or shipped in transit for the use of the Government of the United States, and coal, shall be exempt from wharf charges.

HARBOR AND COMMERCIAL IMPROVEMENT CHARGES.

20. In addition to customs dues and other charges there shall be levied a charge of 2 per centum ad valorem, to be summarily ascertained, on the value of all merchandise, free or dutiable, imported into or exported from the Philippines; but merchandise imported or exported for the use of the Government of the United States and coal shall be exempt from this charge.

21. The officer duly designated for that purpose shall receive all customs duties, fees, and charges, and shall without delay pay the same over to such officer as shall be designated by the commanding general. Records shall be kept and accounts rendered of all money transactions and receipts in duplicate shall be taken by the officer paying over such moneys, one copy to be retained by him as his official voucher and the other transmitted by mail with his accounts to the War Department, Washington, D. C.

22. Such public buildings as may be suitable for the purpose shall be used and occupied for the transaction of business and for the storage of imports in the ports aforesaid.

23. All supplies and materials for the use of the Army and Navy of the United States shall, under suitable restrictions to be prescribed by the commanding general, be admitted without payment of duty.

RATES OF DUTY ON IMPORTS.

CLASS I.—STONES, EARTHS, MINERALS, GLASS AND GLASSWARE, AND CERAMIC PRODUCTS.

GROUP 1.—*Stones and earthen productions employed in building, arts, and industry.*

	Pesos.
24. Marble, jasper, and alabaster, in the rough or in dressed pieces, squared and prepared for taking the form.....100 kilos..	0.08
25. Marble, jasper, and alabaster, cut into squares, slabs, or steps of any dimension, polished or not.....100 kilos..	.75
26. Marble, jasper, and alabaster, worked up and chiseled into any object, polished or not, other than ornamental or articles of luxury.....100 kilos..	1.60
27. Other stones employed in building, arts, and industry; also cement..do...	.50

GROUP 2.—*Coal.*

28. Coal and coke ¹	ton of 1,000 kilos..	.50
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GROUP 3.—*Schists, bitumen, and their derivations.*

29. Tar, pitch, asphalt, bitumen, and schists; also unrefined creosote ² ..100 kilos.	.09
30. Naphtha, vaseline, crude petroleum, natural, and crude oils derived from schist ²100 kilos..	4
31. Benzine, gasoline, petroleum, and other mineral oils, refined ²do....	4.50

¹ Coal and coke shall be cleared in conformity to the weight indicated in the certificate issued to the master of the vessel by the consul at the port of shipment, proving the quantity received on board according to the charter party and the bills of lading, which documents the said consul shall demand to see for the purpose. In case of doubt the customs may verify the quantity.

² Crude oils derived from schist shall be understood to be those derived from the first distillation, distinguishable by their yellowish color and density of from 0.900°

GROUP 4.—*Ores.*

		Pesos.
32. Ores.....	ton of 1,000 kilos..	0.25

GROUP 5.—*Glass and glassware.*

33. Common or ordinary hollow glassware ¹	100 kilos..	1.60
34. Crystal, and glass imitating it, also gilt or silvered in the interior, ² 100 kilos		6
35. Glass and crystal, in plates and sheets.....	100 kilos..	3
36. Glass and crystal, silvered, and glasses for spectacles and watches... kilo..		.05

GROUP 6.—*Pottery, earthenware, and porcelain.*

37. Clay, in bricks, squares, and tiles, for building purposes, furnaces, etc., ³ 100 kilos02
38. Clay, in large and small paving tiles; tiles of colored faience, varnished tiles and piping ⁴	100 kilos..	.40
39. Faience and wares of fine clay ⁵	do....	6
40. Porcelain.....	do....	10

CLASS II.—METALS, AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.

GROUP 1.—*Gold, silver, and platinum.*

41. Gold and silver in jewelry or plate, ⁶ even set with pearls or precious stones ⁶	hectog..	5
42. Gold, silver, or platinum worked into other objects ^{7,8}	do....	.50

to 0.920°, or from 66 to 57½ of the centesimal areometer, equal to from 24.69° to 21.48° Cartier.

Petroleum having the following properties are considered as crude natural petroleum:

First. Those which when distilled gradually and continuously in a glass apparatus at a temperature of 300° Centigrade leave a residuum exceeding 20 per cent of their primitive weight.

Second. When this residue in its turn leaves 1 per cent at least of coke in proportion to the total weight of petroleum assayed.

Third. When, according to E. Granier's apparatus, they are found to be inflammable at a temperature lower than 16° Centigrade.

All petroleum and other mineral oils not possessing the above characteristics shall be considered as refined.

¹Are included in this number bottles, demijohns, and flasks for oil, wine, drugs, perfumery, and chemicals, provided they be not cut; and unpolished glass of more than 12 millimeters in thickness for roofs and pavements.

²Are also included in this number bottles, tumblers, glasses, and other objects for table service, ornament, and lighting, whether of crystal or white or colored glass, as well as beads.

³Only rough bricks, squares, and tiles of baked earth or clay employed in the construction of walls, furnaces, etc., are to be included in this number.

⁴No. 15 includes tiles for pavements and small tiles for mosaic work, and also the articles for building contained in No. 14, when glazed, painted, enameled, and made of washed or sifted earths.

⁵The articles of fine clay included in this number are dinner services, kitchen earthenware, flower vases, ornaments, and the like.

⁶In the classification of jewelry or ornaments will be included all small articles of luxury valuable on account of workmanship, whatever their denomination, and generally intended for the ornament of persons of both sexes.

⁷Utensils for domestic use, articles for church use, and generally all large objects used for the ornamentation of houses are included in this number.

⁸In clearing finished articles, including jewelry and articles of gold, silver, or platinum filled with mastic, a reasonable tare allowance shall be made for such mastic.

GROUP 2.—*Iron and steel.*¹

		Pesos.
43. Cast iron, in pigs, and old iron	100 kilos..	0.50
44. Cast iron, in tubes of all kinds	do....	.95
45. Cast iron, in common manufactures	do....	1.50
46. Cast iron, in fine manufactures; i. e., those polished, enameled with a coating of porcelain, or with ornaments of other metals	100 kilos..	3.50
47. Wrought iron and steel rails	do....	1.60
48. Wrought iron and steel in sheets of a thickness of 6 millimeters or more, and bolts	100 kilos..	1.80
49A. Wrought iron and steel in bars of any form, in sheets up to 6 millimeters in thickness; axles, tires, and springs for carriages; and hoop iron	100 kilos..	2.60
B. Wrought iron in rough bars (tochos) ²	do....	2.60
50. Wrought iron and steel, in large pieces, made of bar iron, or of bar or sheet iron secured together by means of rivets, destined for buildings, bridges, etc.	100 kilos..	3.20
51. Iron wire ³	do....	1.60
52. Iron nails and screws, even with brass heads	do....	4
53. Wrought-iron pipes	do....	2.60
54. Wire gauze, not further manufactured	do....	6
55. Wares of wrought iron, not elsewhere mentioned, including those enameled with porcelain and those combined with other metals; also pipes covered with sheet brass	100 kilos..	8
56. Unutilizable articles of iron	do....	1
57. Tin plate	do....	5
58. Tin-plate manufactures	do....	8
59. Needles, pens, parts of clockwork, and other similar articles of iron or steel	kilos..	1.65
60. Knives, carvers, razors, and penknives	do....	.40
61. Scissors of all kinds	do....	.40
62. Side arms and detached pieces for the same	do....	.40
63. Firearms, barrele, and detached pieces for the same ⁴	do....	1

GROUP 3.—*Copper and its alloys.*

64. Copper of first fusion, and old copper	100 kilos..	2
65. Copper and brass in bars and ingots, and old brass	do....	2.50
66. Copper and brass in sheets and nails, and copper wire	do....	10
67. Copper and brass in tubes and large pieces not finished, such as bottoms of boilers, etc.	100 kilos..	10
68. Brass wire	do....	10
69. Copper, brass, or bronze gauze, not worked	do....	15
70. Bronze, unworked	do....	2

¹ Articles of malleable cast iron shall pay the duties stipulated for manufactures and articles of wrought iron.

² By "iron in rough bars" (tochos) shall be understood rough wrought iron in a mass or prism, and round iron or iron in any other form containing dross. Wrought iron containing dross has an unequal and rough surface. Wrought iron in a mass or prism, free from dross, will be subject to duty as iron in bars. In case of doubt, this iron shall be submitted for examination to the inspector of mines, who will determine its classification.

³ Only round iron the thickness of which does not exceed No. 1, English gauge, i. e., 8 millimeters in diameter, shall be considered as wire.

⁴ In order that pieces of firearms may pay according to this number, they must be shaped and bear file marks on the outer surface.

71. Copper, bronze, or brass, worked, and all alloys of common metal in which copper enters, in hardware, even varnished.....	kilo..	0.25
72. Said metals and alloys, in gilt, silvered, or nickeled articles	do..	.35

GROUP 4.—*Other metals.*

73. Tin in ingots	100 kilos..	2.50
74. Zinc in bars, lumps, or pigs	do..	1.20
75. Zinc in sheets, nails, and wire.....	100 kilos..	5
76. Zinc in manufactured articles, even varnished	kilo..	.25
77. All other metals and alloys not mentioned, in sheets, lumps, nails, tubes, etc.....	100 kilos..	10
78. The same metals, manufactured, varnished or not	kilo..	.20
79. The same metals, and zinc in gilt, silvered, or nickeled wares	do..	.30

CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, AND CHEMICAL INDUSTRIES.

GROUP 1.—*Simple drugs.*

80. Cocoanut and palm oil, and other heavy oils	100 kilos..	.20
81. Other vegetable oils, except olive oil	do..	4.60
82. Dyewoods and tannery bark	do..	.02
83. Madder or rubian	100 kilos..	4
84. Rape, flax, and other oleaginous seeds, including copra or cocoanut	do..	.04
85. Other vegetable products, not specially mentioned	do..	2
86. Animal products employed in medicine	do..	.60

GROUP 2.—*Colors, dyes, and varnishes.*

87. Ochres and natural earths, for painting	100 kilos..	.02
88. Indigo and cochineal.....	do..	2
89. Dyeing extracts	do..	.60
90. Garancine, pure, or mixed with madder.....	kilo..	.15
91. Varnishes	100 kilos..	4.80
92. Colors, in powder or in lumps ¹	do..	1.50
93. Colors, prepared, and inks	do..	5
94. Colors derived from coal, and other artificial colors ²	kilo..	.15

GROUP 3.—*Chemical and pharmaceutical products.*

95. Muriatic and chlorhydric acid	100 kilos..	.20
96. Nitric acid.....	do..	.80
97. Sulphuric acid.....	do..	.30
98. Alkaloids and their salts	kilo..	6
99. Alum	100 kilos..	.30
100. Sulphur	do..	.05
101. Barillas, natural and artificial ³	do..	.20

¹ The colors included in this number are those composed of a metallic base, which for use are mixed with oil or turpentine and are generally insoluble in water, alcohol, or ether. They are rarely crystallized and are almost always in powder and lumps, such as white lead, chrome yellow, vermilion, Prussian and Thenardt blue, English green, and parrot green ("papagayo").

² The colors classed in this number are those known as artificial or organic products, in which mineral substances rarely enter. They are generally crystallized, and are soluble in water, alcohol, or ether. They are employed in dyeing and printing, with or without mordant, rather than in painting, such as picric acid, green aldehyde, English violet, rosaline and its salts, naphthaline colors, artificial alizarine, etc.

³ By barillas, natural and artificial, are understood carbonates of soda, impure, containing carbon.

102. Alkaline carbonates, alkalis, caustic and ammoniacal salts, except sulphate.....	100 kilos..	0.20
103. Chloride of lime	do.....	.30
104. Chloride of potassium, sulphate of soda; chloride, carbonate, and sulphate of magnesia	100 kilos..	.10
105. Chloride of sodium (common salt).....	100 kilos..	.65
106. Glues and albumin	do.....	2.40
107. Phosphorus.....	kilo..	.07
108. Nitrate of potash (saltpeter).....	100 kilos..	.30
109. Nitrate of soda and sulphate of ammoniac.....	do.....	.05
110. Oxides of lead	do.....	.40
111. Sulphate and pyrolignite of iron	do.....	.30
112. Pills, capsules, jujubes, and the like ¹	kilo..	1
113. Pharmaceutical products not specified ¹	do.....	.80
114. Chemical products not specified	do.....	.20

GROUP 4.—*Various.*

115. Starch	kilo..	.02
116. Feculæ for industrial uses, and dextrine.....	100 kilos..	.20
117. Common soap.....	do.....	3.75
118. Paraffine, stearine, wax, and spermaceti, in lumps.....	do.....	3.30
119. Paraffine, stearine, wax, and spermaceti, manufactured, and wooden matches	100 kilos..	10
120. Perfumery and essences.....	kilo..	.40
121. Gunpowder, explosive compounds, and fuses for mines.....	do.....	.10
122. Tobacco, manufactured	do.....	2.40
123. Tobacco, not manufactured.....	do.....	.20

CLASS IV.—COTTON AND ITS MANUFACTURES.

GROUP 1.—*Raw cotton.*

124. Raw cotton, with or without seed.....	100 kilos..	*.24
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GROUP 2.—*Cotton yarns.*

125. Cotton, spun, and yarn twisted in one or two threads, unbleached, bleached, or dyed, up to No. 35, inclusive ²	kilo..	*.25
126. The same from No. 36 upward ²	do.....	*.35
127. The same twisted with three or more threads, unbleached, bleached, or dyed	kilo..	.50

*Add surtax of 29 per cent on duty.

¹ The products or substances included in Nos. 112 and 113 shall be examined by the pharmaceutical inspectors, who, in conjunction with the customs, will make a declaration as follows: "The goods cleared are those expressed in the declaration and are (or are not) admitted to importation by virtue of their formulas having been published (here state where), or their composition having been discovered by analysis made by ———."

² To ascertain the number, according to the English system (the system adopted in this tariff), to which a cotton yarn corresponds, any number of meters of yarn may be taken, and this number is to be multiplied by the invariable factor 59 (this being the number of centigrammes a meter of cotton yarn of a single thread No. 1 weighs). The product of the above multiplication is to be divided by the number of centigrammes that the length of yarn tested may weigh. The quotient multiplied by the number of threads will then give the corresponding English number, to which 7 or 10 per cent is to be added, according as the cotton of more than one thread be only spun or spun and dyed.

GROUP 3.—*Tissues.*

Pesos.

Close-woven tissues, plain, unbleached, bleached, or dyed, in the piece or in handkerchiefs, having:

128 A. Up to 25 threads, inclusive	kilo..	* 0.20
B. Up to 35 threads, inclusive	do....	*.32
129. 36 threads and above	kilo..	*.44
Tissues, printed, twilled, and figured in the loom, having:		
130 A. Up to 25 threads, inclusive	do....	.25
B. Up to 35 threads, inclusive ¹	do....	.40
131. 36 threads and above	do....	*.55
Tissues transparent, such as muslins, cambrics, lawns, organdies, and gauzes, of all kinds, having:		
132 A. Up to 30 threads, inclusive	kilo..	*.44
B. 31 threads and above	do....	.64
133. Quiltings and piqués	do....	.50
134. Velveteens, corduroys, and other thick tissues for wearing apparel ..	do....	.52
135. Tulles	do....	1
136. Lace, except crochet ²	do....	*1.25
137. Crochet lace, made by hand or in the loom	do....	.70
138. Hosiery piece goods, jerseys and drawers	do....	.50
139. Hosiery in stockings, socks, gloves, and other articles	do....	.60

CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS AND THEIR MANUFACTURES.

GROUP 1.—*Raw.*

140. Hemp, raw or hackled	100 kilos..	.40
141. Flax, raw or hackled	do....	.40
142. Jute, aloe, and other vegetable fibers	do....	.04

GROUP 2.—*Yarns.*

143. Yarn of hemp, linen, or jute	kilo..	.22
144. Yarn of aloe, and other vegetable fibers ³	100 kilos..	1.56
145. Threads, twisted, of two or more ends, and fishing nets	kilo..	.30
146. Cordage ⁴ for vessels	100 kilos..	4.16

GROUP 3.—*Tissues.*⁵

147. Plain tissues of hemp and flax, with or without mixture of cotton, up to 10 threads, inclusive	kilo..	*.20
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*Add surtax of 20 per cent on duty.

¹The number of threads is to be ascertained by half of the threads contained in a square of 6 millimeters, counting the weft and the warp. The instrument called "thread counter" is to be employed for this purpose.

²Lace of a maximum width of 10 centimeters shall be dutiable according to this number; that wider, shall be included in No. 111, as tulles.

³As yarn of jute is considered twisted thread of one end the thickness of which is equal to or less than the English No. 1, that exceeding this number is considered as cordage. To ascertain this number, any number of meters of yarn may be taken, and this number is to be multiplied by the factor 165 (1 meter of yarn of jute, No. 1, weighs 165 centigrams), and divided by the number of centigrams that the length of the yarn tested may weigh. The quotient will then give the corresponding English number.

⁴By the cordage paying under this heading shall be understood hemp, flax, or jute yarn, twisted in two or more strands, 10 meters of which weigh more than 5 grams.

⁵In linen tissues paying according to the number of threads the threads (both warp and woof) contained in a space of 6 millimeters will be counted.

	Pesos.
148. Plain tissues of hemp and flax, from 11 to 24 threads, inclusive.....do....	*0.44
149. Plain tissues of hemp and flax, of 25 threads and above.....do....	*.60
150. Plain tissues of hemp and flax, twilled or diapered.....do....	.40
151. Lace, net, and crochet work.....kilo..	4.80
152. Knitted tissues.....do....	1.20
153. Plain tissues of jute, aloe, or other vegetable fibers, with or without mixture of cotton.....kilo..	.25
154. Twilled or diapered tissues of the same materials, with or without mixture of cotton.....kilo..	.50

CLASS VI.—WOOLS, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

GROUP 1.—*Raw.*

155. Bristles, horsehair and other hair, including hair of the camel, vicuña, and of the angora and cashmere goat; wool, unwashed, ¹ washed, combed, or carded, ² and waste wool, carded ³100 kilos..	2
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GROUP 2.—*Yarns.*

156. Woolen and worsted yarns, spun and twisted, unbleached or in the grease ⁴kilo..	.35
157. Woolen and worsted yarns, washed or bleached.....do....	.60
158. Woolen and worsted yarns, dyed.....do....	*.70

GROUP 3.—*Tissues.*

159. Woolen carpets, pure, or mixed with other materials.....kilo..	*.50
160. Felts of pure wool, or mixed with other materials.....do....	.20
161. Blankets of wool, pure, or mixed with other materials ⁵do....	.40
162. Hosiery, whether mixed or not with cotton or other vegetable fibers.....do....	.48
163. Cloths and all other similar tissues of wool, waste wool, hair, or a mixture of these materials.....kilo..	.80
164. The same tissues, when the warp is wholly of cotton or other vegetable fibers, also astrakhans and plushes of the same materials.....kilo..	.60
165. All other tissues of pure wool, waste wool, hair, or a mixture of these materials.....kilo..	1
166. The same tissues when the warp is wholly of cotton or other vegetable fibers.....kilo..	.80
167. Tissues of bristles or hair, with or without mixture of cotton or other vegetable fibers.....kilo..	.70

CLASS VII.—SILK AND ITS MANUFACTURES.

GROUP 1.—*Yarn.*

168. Silk, raw, and spun, twisted or not; floss silk, combed or carded, ⁶ spun, twisted or not ⁶kilo..	*2.50
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*Add surtax of 20 per cent on duty.

¹ Wool will be considered as unwashed when after having been washed with sulphuret of carbon it is found to lose more than 10 per cent of its weight.

² Wool the threads of which exceed 10 centimeters in length is considered as long wool.

³ The waste from carding included in this number is that obtained from the picking and unraveling of old rags, and is almost always dyed and common. Waste resulting from the spinning of long wool shall also be classed herein.

⁴ Worsteds yarn will be considered unbleached or in the grease if when washed with sulphuret of carbon it loses more than 10 per cent of its weight.

⁵ Plaids and the like are not included in this number. They shall pay duty according to the component tissue.

⁶ All silk waste the fibers of which do not exceed 20 centimeters in length is considered silk.

GROUP 2.—*Tissues.*

		Pesos.
169.	Tissues, plain or twilled.....kilo..	*4
170.	Velvets and plushes.....do....	4.80
171.	Tissues of floss or waste silk, of raw silk, and of waste silk mixed with silk ¹kilo..	3
172.	Tulles and lace, of silk or waste silk.....do....	8
173.	Knitted tissues of silk or waste silk.....do....	4.40
174.	Velvets and plushes of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers.....kilo..	3.60
175.	Other tissues of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers.....kilo..	2.30
176.	Tissues of silk or waste silk, with the warp or weft wholly of wool or hair.....kilo..	2.50

CLASS VIII.—PAPER AND ITS APPLICATIONS.

GROUP 1.—*Printing and writing paper.*

177.	{ Paper, endless, unsized and half-sized for printing.....kilo..	.06
	{ Paper, endless, for writing, lithographing, or engraving.....do....	*.08
	{ Paper, cnt, handmade and ruled paper.....do....	.12

GROUP 2.—*Paper, printed, engraved, or photographed.*

178.	{ Books, bound or unbound, and other printed matter in Spanish ²kilo..	.10
	{ Books, bound, in foreign languages ²do....	.05
	{ Engravings, maps, and drawings.....do....	.25

GROUP 3.—*Wall paper.*

179.	{ Wall paper, with gold, silver, wool, or glass.....kilo..	*.40
	{ Wall paper, of other kinds.....do....	.10

GROUP 4.—*Pasteboard and various papers.*

180.	{ Straw paper, common packing paper, and sand or glass paper....kilo..	*.04
	{ Other paper not specially mentioned.....do....	.08
	{ Cardboard in sheets, in boxes lined with ordinary paper, ³ and unfinished articles of pasteboard or "carton-pierre".....kilo..	.04
	{ The same articles finished, and pasteboard boxes with ornaments, or lined with fine paper or other materials.....kilo..	.30

CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN MANUFACTURES, AND ARTICLES MANUFACTURED THEREWITH.

GROUP 1.—*Wood.*

181.	Staves.....	thousand..	.40
182.	Ordinary wood, in boards, even cut, planed and dovetailed for boxes or floorings; planks, beams, rafters, masts, and timber for ship building, cubic meter.....		.55

*Add surtax of 20 per cent on duty.

¹ All silk waste, the fibers of which do not exceed 20 centimeters in length, is considered silk.

² Bookbindings shall be dutiable according to the component material. When the books are stitched or bound in boards, they shall pay duty as printed matter, on gross weight. Newspapers printed abroad require no permit for their introduction into the Philippine Islands.

³ Boxes of pasteboard lined with more or less common paper, which serve for packing handkerchiefs, shirt fronts, buttons, stuffs, etc., shall be dutiable according to this number. Paper pulp in imperforated sheets or those which are not perforated at the expense of the importer at the time of clearance shall likewise be dutiable according to this number.

		Pesos.
183. Fine wood for cabinetmakers, in boards, deals, trunks or logs..	100 kilos..	0.11
184. Fine wood for cabinetmakers, sawn or in veneers.....	do....	.90
185. Coopers' wares, fitted together or not.....	do....	*2

GROUP 2.—*Furniture and wooden manufactures.*¹

186. Ordinary wood manufactured into any kind of article, turned or not, painted or varnished, and moldings carved and varnished, or prepared for gilding, also furniture of bent wood, even if painted and varnished	100 kilos..	*2
187. Fine wood manufactured into furniture, and other wares, turned, carved, polished, or varnished, and the same wares of common wood veneered with fine wood; furniture covered with stuffs, except with silk or leather, and gilt moldings	100 kilos..	*6
188. The same articles, gilt, inlaid or veneered with mother-of-pearl or other fine materials, and ornamented with metal, and furniture covered with stuffs of silk or with leather.....	100 kilos..	*10

GROUP 3.—*Various.*

189. Charcoal, fire-wood, and other vegetable combustibles.....	100 kilos..	.10
190. Cork	do....	.18
191. Wooden hoops and trellis for fencing	do....	*.20
192. Rushes, esparto, vegetable hair, cane, osiers, fine straw, palm, and other analogous materials, unmanufactured.....	100 kilos..	.05
193. The same materials, manufactured.....	do....	*6.05

CLASS X.

GROUP 1.—*Animals, skins, and animal products employed in industry.*

194. Horses.....	each..	20
195. Mules, asses, and cattle	do....	10
196. Pigs	do....	2.70
197. Sheep, goats, and animals not otherwise mentioned	do....	*.50

GROUP 2.—*Skins and leather.*

198. Skins and hides, untanned	100 kilos..	1.20
199. Varnished leather and calfskins, tanned or curried.....	kilo..	.64
200. Other hides, tanned or curried, including sole leather.....	do....	.24
201. Leather belting for machinery.....	do....	.20
202. Peltries for clothing and trimming, in their natural state or prepared.....	do....	.25
203. Peltries in made-up articles	do....	1.80
204. Gloves of leather.....	do....	5
205 A. Boots of all kinds, of leather or tissue.....	pair..	*.40
B. Shoes of all kinds	do....	*.26
C. Slippers and pumps, also common shoes generally worn by the Chinese.....	pair..	*.10
D. Boots and shoes of all kinds for children shall pay one-half of the above duties, according to classification. *		
206. Saddlers' and harness-makers' wares ²	kilo..	*.75
207. Other articles of leather, or lined with the same	do....	1

*Add surtax of 20 per cent on duty.

¹ Marble slabs for furniture will be taxed according to No. 2 of the tariff if they are presented separate from the objects to which they belong.

² Saddlers' and harness-makers' wares comprise such articles as harness, saddles, bridles, gear of horses, mules, carriages, etc., all sorts of stable trappings, articles for traveling, such as bags, portmanteaus, trunks, hat boxes, and other articles made of leather or lined with leather or skin.

GROUP 3.—*Feathers.*

		Pesos.
208.	{ Feathers for ornament, in their natural state or manufactured ...kilo..	3
	{ Other feathers and feather dusters.....do....	.40

GROUP 4.—*Other animal remains.*

209.	Animal fats.....100 kilos..	*.20
210.	Animal manures of all kinds.....do....	.01
211.	Intestines.....kilo..	.04
212.	Other animal remains not mentioned, not manufactured.....100 kilos..	.10

CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND LOCOMOTION.

GROUP 1.—*Musical instruments, clocks, and watches.*

213.	Pianos ¹each..	25
214.	Harmoniums and cabinet organs.....do....	4
215.	Gold watches.....do....	4
216.	Watches of silver or of other metals.....do....	2
217.	Common clocks with weights, and alarm clocks ²do....	1
218.	Works for wall clocks, or mantelpiece clocks, finished, with or without cases, and chronometers ³each..	1.12

GROUP 2.—*Apparatus and machines.*

219.	Weighing machines.....100 kilos..	5.50
220.	Agricultural machines ⁴do....	.20
221.	Motors.....do....	.50
222.	{ Machines of copper and its alloys, for industrial purposes, and detached parts of the same metals ⁵100 kilos..	5.40
	{ Machines and detached parts ⁶ of other materials, for industrial purposes.....100 kilos..	1.80

*Add surtax of 20 per cent on duty.

¹ Strung frames for pianos shall pay as pianos, though they be not imported with all the pieces constituting that instrument.

² By alarm clocks shall be understood those fitted with an alarm bell and not running longer than 48 hours, whether they have the same mechanism for striking both the hours and the alarm or separate mechanisms for each.

³ Cases, stands, glass shades, and other accessories will be dutiable as manufactured articles, according to their component material.

Clockworks for wall or table clocks, unfinished, and brass pieces for the same, will be taxed according to No. 49 of the tariff. Unfinished pieces are those which are only roughly filed, which have no escapements, the dial or hands of which are not adjusted, and the last wheel of which is not crenated. When clockworks are imported within cases, on stands, etc., and the importer does not wish to separate them for their examination, the works and the dial will be reckoned as weighing 1 kilogram and the rest will pay as stated above.

⁴ These machines are those employed by farmers and agriculturists for preparing the ground and gathering the crops, as also those employed in order to clean the crops and improve them without essentially changing their nature.

⁵ Machines, and separate pieces of the same, of copper and its alloys, or in combination with other materials, shall also be taxed under this heading, provided the above metals predominate in weight.

⁶ It will be necessary to prove to what manufacture or to what industry woollen hose and filters are destined for them to be assessed in this number. For the definition of parts of machinery, the following rules will be observed:

First. A separate piece of a machine is understood to be any object which is not

GROUP 3.—*Carriages.*

Pesos.

223. Coaches and berlins of four seats, with or without hoods; new, used, or repaired	each..	50
224. Berlins of two seats, with or without folding seats, with or without hoods; omnibuses with more than fifteen seats; new, used, or repaired	each..	25
225. Carriages not enumerated in the above headings	do....	12. 50
226. Passenger carriages for railways and tramways, and finished wooden parts for same	100 kilos..	7. 50
227. {All other railway carriages, and finished wooden parts for same	do....	2. 17
{Carts and handcarts	do....	2

CLASS XII.—ALIMENTARY SUBSTANCES.

GROUP 1.—*Meat and fish.*

228. Live and dead poultry and small game	pair..	.05
229. Meat, salted, and jerked beef	kilo..	.08
230. Pork and lard, including bacon	do....	.15
231. Other kinds of meat	do....	.09
232. Butter	do....	.20
233. Salt cod and stockfish	do....	.04
234. Fresh fish, or with the salt indispensable for its preservation	do....	.01
235. Fish, salted, smoked, and pickled	do....	.06
236. Shellfish	do....	.05

GROUP 2.—*Grain and vegetables.*

237. Rice, husked or not	100 kilos..	.75
238. Wheat	do....	.60
239. Wheat flour ¹	100 kilos..	2. 10
240. Other cereals	do....	.50
241. Flour of same	do....	1
242. Pulse	kilo..	.02

GROUP 3.—*Garden produce and fruits.*

243. Garden produce	kilo..	.02
244. Fruits	do....	.04

expressly specified by name under some heading of the tariff, and which by its shape, and by the manner in which it is presented for clearance in the custom-house, though not completely finished, may be considered as exclusively destined for a machine and can have no other application. If it be imported completely finished, it must pay under one of the headings of the tariff referring to machinery.

Second. The importer of detached parts of machinery may, should he deem it convenient, request, when making the clearance, that the duty be levied on the component material instead of paying the duty stipulated for machines.

Third. Tubes, bars, axles, screws, bolts, sheets, plates, boiler bottoms, wire, and other articles expressly taxed in the tariff, must pay duty accordingly, though they be destined for machinery.

Fourth. Tools, instruments, and utensils employed in the arts and industries can not be considered parts of machinery as far as the customs tariff is concerned, and must pay duty according to the materials of which they are composed.

¹To ascertain whether products presented for clearance are flour or groats, a sample thereof shall be placed in sieve No. 80 (silk tissue with 80 openings to a French square inch). If the product passes through this sieve, it shall be considered as flour; if not, as groats.

GROUP 4.—*Colonial products.*

		Pesos.
245A. Sugar, raw	kilo..	0.02
B. Sugar, refined	do...	.10
246. Cocoa, of all kinds and origin	do...	.12
247. Coffee, of all kinds and origin	do...	.10
248. Cinnamon, of all kinds and origin	do...	.12
249. Cloves	do...	.14
250. Pepper	do...	.07
251. Tea, of all kinds and origin	do...	.20

GROUP 5.—*Oils and beverages.*

252. Olive oil	kilo..	.12
253. Common brandy of vinic alcohol	liter..	.09
254 A. Brandy flavored with aniseed, composed brandies, and liqueurs of vinic alcohol	liter..	.20
B. Common brandy, flavored with aniseed, composed brandies, and liqueurs, not exclusively made of vinic alcohol, i. e., those known as industrial	liter..	.36
255. Beer and cider in wood, 5.50 per hectoliter; in bottles, 7.75 per hectoliter.		
256. Wines, sparkling	liter..	.25
257. Wines, other	do...	.12

GROUP 6.—*Seeds and forage.*

258. Seeds not mentioned, and carob beans	100 kilos..	.32
259. Forage and bran	do...	.10

GROUP 7.—*Various.*

260. Alimentary preserves, pork-butcher's produce, mustard, and sauces.	kilo..	.20
261. Chocolate	do...	.20
262. Sweetmeats	do...	.20
263. Egg	hundred..	.25
264. Pastes for soups, alimentary feculæ, bread, and unsweetened biscuit.	kilo..	.04
265. Cheese	do...	.15
266. Honey and molasses ¹	do...	.01

CLASS XIII.—VARIOUS.

267. Ornaments of every kind, not mentioned in the following numbers, other than those of gold or silver	kilo..	3
268. Amber, horn, jet, whalebone, bone, tortoise shell, coral, meerschaum, ivory, mother-of-pearl and paste, in the rough or cut, even in strips or sheets	kilo..	.01
269. Amber, jet, tortoise shell, coral, ivory, mother-of-pearl, and aventurine, manufactured in ornaments of all kinds	kilo..	5
270. Horn, whalebone, meerschaum, bone, and paste in imitation of the substances last above specified, manufactured	kilo..	.50
271. Walking sticks, and sticks for umbrellas and parasols ²	hundred..	5
272. Buttons of all sorts, except those of gold or silver	kilo..	1

¹ Honey and treacle, which is the viscous residue of crystallized sugar, of a reddish-brown color more or less intense, and of a sweet but somewhat bitter taste, will also be appraised by this article. It weighs from 1,374 to 1,427 grams per liter, and at 15° C. registers from 40 to 44° Baumé.

² Sword sticks shall pay the duty fixed for the swords they contain, and shall, in addition, pay as walking sticks.

	Pesos.
273. Cartridges, without projectiles or bullets, for firearms, the importation of which is permitted	kilo.. 0.11
274. Cartridges, with projectiles or bullets, for the same firearms	do.... .15
275. Percussion caps for firearms	do.... .12
276. Cases of fine woods, leather, and those lined with silk, and other of similar kind, with or without fittings for writing, sewing, and toilet purposes, or to contain perfumery, liquids or comestibles	kilo.. 1.50
277. The same of common woods, cardboard, wicker, and other of similar kind, with or without fittings for the aforesaid purposes	kilo.. .60
278. India rubber and gutta-percha, unmanufactured	100 kilos.. .60
279. India rubber, in sheets and tubes	kilo.. .15
280. India rubber, in threads	do.... .10
281. India rubber, manufactured in any shape or into any kind of article	do.... .44
282. Oilcloths and tarpaulin, for floors and packing purposes	do.... .07
283. Oilcloths and tarpaulin, of other classes	do.... .16
284. Toys and games, except those of tortoise shell, ivory, mother-of-pearl, gold, or silver	kilo.. .22
285. Wicks for lamps and candles	do.... .12
286. Silk umbrellas and parasols	each.. .60
287. Umbrellas and parasols covered with other stuffs	do.... .28
288. Trimmings of silk ¹	kilo.. 2.80
289. Trimmings of wool ²	do.... 1.40
290. Trimmings of all other kinds	do.... .80
291. Oil paintings	each.. .20
292. Straw hats and bonnets	do.... .32
293. Other sorts of hats and bonnets, trimmed and finished ³	do.... .40
294. Hats, not trimmed, and bonnets	do.... .20
295. Hats and bonnets, of all kinds and of any material, with milliners' work	each.. 1.50
296. Elastic tissues with admixture of other materials ⁴	kilo.. .80

EXPORT DUES.

On the products of the Philippine Islands when exported therefrom there shall be levied and collected an export tax as follows:

	Pesos.
297. Abaca, raw or wrought hemp	100 kilos gross.. 0.75
298. Indigo	do.... .50
299. Indigo employed for dyeing ("tintarrón")	do.... .05
300. Rice	do.... 2
301. Sugar	do.... .10
302. Coconuts, fresh and dried (copra)	do.... .10
303. Tobacco, manufactured, of all kinds and of whatever origin	do.... 3
304. Tobacco, raw, grown in the provinces of Cagayan, Isabela, and New Biscay (Luzón Islands)	100 kilos gross.. 3
305. Tobacco, raw, grown in the Visayas and Mindanao islands	do.... 2
306. Tobacco, raw, grown in other provinces of the archipelago	do.... 1.50

¹ Trimmings which contain more than 40 per cent of silk of their total weight shall pay duty as silk trimmings.

² Trimmings which contain more than 40 per cent of wool, or of wool and silk, of their total weight shall pay as woolen trimmings.

³ Felt hats shall be considered as trimmed when they have more work than what is indispensable to shape the crown.

⁴ All tissues covered on one or both sides with india rubber, also those with interior lining of this material, are comprised in this number.

307. When necessary to prove the place of production of raw tobacco, the customs officers shall require the delivery of certificates of origin.

EXCISE AND OTHER INLAND CHARGES.

	Pesos.
308. On distilled spirits, in casks.....per liter..	0.20
309. On distilled spirits, in bottles or flasks	do.... .30
310. On beer, of all kinds.....	do.... .10
311. On cigars and cigarettes, stamp tax on all which shall be manufactured and sold or removed for consumption and sale.....per M..	1.00

ARTICLES FREE OF DUTY.

The following articles shall pay no duty on their importation into the Philippine Islands:

312. Mineral waters.

313. Trees, shoots and plants, also moss, in a natural or fresh state.

314. Lime (oxide of calcium).

315. Copper, gold, and silver ores.

316. Samples of felt, painted paper, and tissues, when they comply with the following conditions:

When they do not exceed 40 centimeters in length, measured in the warp or length of the piece, even when such samples have the entire width of the piece. The width shall be determined, for tissues, by the list, and for felts and painted paper by the narrow border which has not passed through the press.

Samples not having these indications will only be admitted free of duty when they do not exceed 40 centimeters in any dimension.

In order to avoid abuses the samples declared for free entry must have cuts at every 20 centimeters of their width, so as to render them unfit for any other purpose.

317. Samples of trimmings in small pieces, of no commercial value or possible application.

318. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust, and scrap.

319. Gold, silver, and platinum, in articles manufactured and stamped in the Philippine Islands.

320. Gypsum (sulphate of lime).

ARTICLES FREE OF DUTY, SUBJECT TO THE FOLLOWING CONDITIONS.

321. Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their class, profession, and position.

When travelers do not bring their baggage with them the clearing of the same may be made by the conductor or persons authorized for the purpose, provided they prove, to the satisfaction of the administration, that the effects are destined for private use.

Works of fine art acquired by the Government, academies, or other official corporations, and destined for museums, galleries, or art schools, when due proof is given as to their destination.

Archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.¹

Specimens and collections of mineralogy, botany, and zoology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof of their destination.

If the regulations in each case are not complied with, or if the examination be not entirely satisfactory, the exemption will be annulled and the duties stipulated in the tariff will be collected.

ARTICLES FREE OF DUTY, SUBJECT TO THE FORMALITIES DETERMINED FOR EACH CASE BY THE CUSTOMS REGULATIONS.

322. Casks, sacks, and large recipients of metal, imported with goods dutiable separately from such recipients and when they are to be exported.

323. Carriages, trained animals, portable theaters, panoramas, wax figures and other similar objects for public entertainment, imported temporarily.

324. Furniture of persons coming to settle in the Philippine Islands, which has been in use by them.

325. Foreign articles destined to exhibitions held in the Philippine Islands.

326. Submarine telegraph cables.

327. Pumps intended for the salvage of vessels.

328. Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

GOODS NOT SPECIALLY CLASSED IN THE TARIFF.

329. Yarns composed of two or more textile materials shall pay the duty assessed on the material paying the higher duty.

The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same or whether they may have been added in order to form patterns or to give more body to the stuff, even though such threads may be cut or show a want of continuity. The weft shall be considered the totality of the threads which cross the warp of the tissue and

¹ Reproductions shall be classified as artistic works when only one copy of each original is imported and when intended for any of the above-mentioned official corporations, on condition that these reproductions are cast in gypsum or bronze. Copies imported by merchants or private persons shall not enjoy this exemption, as the free entry is only granted on proof that the copies are intended for public establishments.

combine the same conditions of helping to form patterns or add to the body of the stuff.

330. Tissues with the warp of cotton and the weft of another vegetable material, or vice versa, shall pay in accordance with the numbers of group 3 of class 5 to which they correspond, according to their nature.

Tissues which have the weft entirely made up of cotton and the warp entirely of wool or of wool and cotton, whatever the proportion of the mixture may be, shall be considered as woolen tissues mixed with cotton.

Tissues composed of two materials shall be taxed as follows:

a. Tissues composed of vegetable fibers and those of wool or hair, the weft or warp of which is mixed with silk or floss-silk threads, shall not be considered as tissues mixed with silk when the weight of this material does not exceed 5 per cent of the total weight of the tissue.

b. Tissues the warp or weft of which is composed of threads of vegetable fibers and silk, or of threads of wool, hair, and silk, shall be taxed as tissues of vegetable fibers or of wool or of hair when the weight of the silk on both sides of the stuff does not exceed 5 per cent of the total weight of the tissue. If the silk threads surpass 5 per cent but do not exceed 10 per cent the tissues shall be taxed as silk tissues mixed, according to numbers 174 to 176 of the tariff; if they exceed 10 per cent they shall be taxed according to numbers 169 to 173, according to the class and nature of the tissue.

c. Tissues the warp of which is composed of silk and the weft of cotton or other vegetable fibers mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be classed as pure silk tissues, and the numbers relating to such tissues shall be applied according to their class and nature, whatever be the proportion of silk in the weft. The same rule shall be observed when the weft is entirely composed of silk and the warp of mixed materials.

Tissues composed of threads of three different materials shall pay as follows:

Warp or weft.	Weft or warp.	Will be considered as—
Cotton threads.....	Flax or hemp threads and those of other vegetable fibers.	Tissues of flax or hemp.
Threads of vegetable fibers.....	Threads of vegetable fibers and those of wool or hair.	Tissues of vegetable fibers mixed with wool.
Do.....	Threads of vegetable fibers and silk.	Tissues of vegetable fibers mixed with silk.
Do.....	Threads of wool and silk	Do.
Threads of wool or hair	Threads of two or more vegetable fibers.	Tissues of vegetable fibers mixed with wool.
Do.....	Threads of vegetable fibers, wool, or hair.	Tissues of wool.
Do.....	Threads of vegetable fibers and silk.	Tissues of wool mixed with silk.
Threads of silk.....	Threads of different vegetable fibers.	Tissues of vegetable fibers mixed with silk.

Warp or weft.	Weft or warp.	Will be considered as—
Threads of silk.....	Threads of vegetable fibers and wool or hair.	Tissues of silk mixed with wool.
Threads of cotton, flax, or hemp..	Threads of flax, hemp, or other vegetable materials.	Tissues of hemp or flax.
Threads of vegetable fibers, and wool or hair.	Threads of vegetable fibers and silk.	Tissues of wool mixed with silk.
Do.....	Threads of vegetable fibers, wool, and silk.	Do.
Threads of vegetable fibers, wool, and silk.do	Tissues of silk.
Threads of cotton and floss silk..	Threads of wool and floss silk...	Tissues of floss silk.
Threads of wool	Threads of wool, cotton, and silk.	Tissues of silk mixed with wool.

When the highest taxed thread, whether weft or warp, entering in tissues composed of three or more different materials does not exceed by 10 per cent the total weight of the tissue, such thread shall not be considered in the payment of duties, and the duty on tissues mixed with other materials shall be applied.

331. Tullies shall pay the duty on the material forming the ground, and should this be mixed, the duty of the predominant material.

332. Shawls with fringes shall pay, including the weight of fringes, according to the class of the tissue of which they are made.

Tissues embroidered by hand or machine, not in a loom, and those mixed with fine or imitation metals, whether embroidered or not, shall pay the duty corresponding to their class, with a surtax of 50 per cent.

333. Ready-made clothing, including body linen, whether completely finished or only stitched or seamed, and knitted tissues, festooned, shall pay on their total weight the duties fixed for the material of which they may be composed in their exterior part, with a surtax of 50 per cent.

334. Articles of clothing made of knitted tissues are exempt from the above-mentioned additional duty, and will pay duty according to the respective tariff number without any increase, on condition, however, that they have not been cut from the piece and have not passed through the hands of tailors or milliners. In the latter case they will be subject to the additional duty levied on ready-made clothing and linen articles.

335. Wreckage of foreign vessels lost on the coasts of the Philippine Islands shall pay 8 per cent ad valorem on their selling price at public auction. This sale shall be effected conformably to the formalities prescribed by the ordinances.

336. Floating docks, whatever their power, size, or construction, shall pay a duty of 6,250 pesos.

337. The duty on articles composed of two or more materials shall be levied according to the following rules:

a. In cases not provided for in the tariff, and when the value of the article is determined by the exterior material, the classification shall be made according to the corresponding number of this material.

b. Articles which, by their nature and application, are composed of two different materials (for instance, tools of iron) shall be taxed according to the material predominating in weight.

c. When the mixture of different materials has been made in order to evade the payment of the duties on any article, as, for instance, a mixture of flour and bran, of earth and a soluble chemical product, the duty of the material paying the highest duty shall be levied.

PACKAGES AND RECIPIENTS.

338. By exterior package is understood that which is visible when the package is unopened. All the others contained therein are considered to be interior packages.

The following articles shall pay on the gross weight when they are contained in a single package:

Oils and greases; meat, fish, and intestines when imported in brine; scales and machinery; chemical products and drugs; also all other articles enumerated in Nos. 27, 29, 32, 37, 77, 86, 87, 183, 189, 192, 202, 210, and 212, tariff schedules.

339. Should any of the articles mentioned in the preceding paragraph be imported in two or more packages, or in packets contained in the exterior package, only the weight of the interior packages or packets shall be included in the weight of the goods.

All other goods, including buttons and haberdashery, packed in pasteboard boxes, shall pay duty on paper wrappings, ribbons, packets, or interior packages, provided always that they are not fancy boxes, etc., assessed separately.

340. Boxes and cases in general, paper wrappings or cardboard for shirt fronts, and paper used for wrapping up shawls of Chinese silk, the exterior covering as well as the paper placed between the folds, and the fine gold foil, shall be taxed separately under their proper class.

341. Percussion caps for firearms, hooks and eyes, pins, eyelet holes of metal, detached buttons, steel pens, games and toys, instruments of science and art, and other similar objects, shall pay with the weight of the interior cases or boxes containing them, and in which they are generally retailed.

342. Vessels containing alkaloids and their salts, brandy, liqueurs, beer, cider, and wines shall be assessed separately, according to their respective materials.

343. The rollers, boards, and pieces of cardboard around which fabrics are wrapped, including wire gauze, oilcloth, trimmings, ribbons, etc., as well as the cardboard bobbins on which yarn is wound, shall be deducted from the dutiable weight of such articles.

344. Articles contained in double sacks, or in a sack and another distinct covering, shall be assessed with that immediately covering the goods. Tea shall be taxed with all the interior packages.

345. Casks, barrels, and large metal receptacles shall pay duty accord-

ing to their class, except when they contain goods which pay on the gross weight.

346. Sacks, and packing cloth sewn in shape of sacks, serving as packages, shall pay 2 centimes of a peso each, except when they contain goods which pay on the gross weight.

347. When goods subject to duty on the gross weight, and articles paying on the net weight, are contained in one and the same exterior package, the gross weight shall be proportionately reduced.

348. When packages of goods are subject to a higher duty than the goods themselves, being other than those generally employed, or when they can be used for another purpose, they shall be taxed at the rate corresponding to their class.

TARE ALLOWANCE.

349. The following percentage shall be deducted, as tare, from the gross weight of the goods mentioned below :

	Per cent.
Steel, in cases	10
Cinnamon, in boxes	20
Cinnamon, in bags	8
Phosphorus, in tin boxes	30
Phosphorus, in tin boxes inclosed in wooden boxes	50
Garancine, in casks	20
Yarns, in bales	3
Tin plate, in cases	10
Faience, porcelain, and fine earthenware, in cases or casks	30
Faience, porcelain, and fine earthenware, in crates	16
Glass and crystal, hollow or flat, silvered or not, in cases or casks	40
Glass and crystal, in crates; and common thin window glass, in a single box	20

350. Glass and crystal contained in crates are not subject to the above tare. By crate is meant a box made of boards, such boards being separated one from the other in such manner that the open spaces between them are equal to, or larger than, the boards themselves.

351. The above-mentioned tares shall be deducted even when the packages contain other goods not subject to the legal tare, provided, however, that such goods do not exceed 50 per cent of the gross weight. When they exceed this limit the provisions of this disposition shall not be applied, and the packages shall be taxed according to their class.

Special tare allowance.

	Per cent.
Cotton and flax thread on wooden spools: For the spools only	30
Silk and floss-silk thread on wooden spools: For the spools only	45
Trimmings, etc.: For the interiors of wood, paste, or similar materials, except those of textile materials (of the net and exclusive weight of the articles)	10
Perfumery, in flasks, pots, and small boxes, for retail sale: For all the interior packages and recipients	25

352. Soaps, essences for liqueurs, and perfumery not imported in the form above mentioned shall pay with interior packages and receptacles.

Whenever duties are assessed according to weight, a proper allowance shall be made for the weight of the outside case, cask, or other package containing the goods, unless otherwise provided for; and duties shall be assessed upon the weight or quantity of the contents as actually found on arrival, but no allowance shall be made for damage occurring on the voyage, except in case of marine disaster.

REIMPORTATION OF NATIONAL PRODUCTS.

353. Goods, fruits, and articles of the Philippine Islands exported abroad and reimported owing to their not having been sold at the place of destination shall be exempt from the payment of duty, provided always that they are inclosed in the same packages and bear the same marks, and that they are accompanied by certificates of the consular officer, or should such functionary not exist, of the local authority, attesting that the goods, produce, or effects of the country are reimported for the above-stated reason.

354. Abaca, raw, is exempt from the production of the aforesaid certificate. The following articles may likewise be imported free of duty:

355. Paintings which are works of art, and have been exported with a custom-house certificate, provided that on their return the number of that document is stated or its duplicate produced for comparison with the original.

356. Books, when, on their exportation, the number of the copies, the title of the work, and the name of the editor have been stated in the export certificate.

357. Copper coins returned from foreign countries, if on examination it is seen that they have been coined legitimately.

358. Articles returned from foreign exhibitions.

359. Articles of the Philippine Islands returned from foreign countries, the entry of which was prohibited in the place of destination.

ARTICLES PROHIBITED.

360. Arms of war, projectiles, and their ammunition, except with special consent of the military authorities.

361. Paintings, figures, or any other objects offensive to morality.

MISCELLANEOUS PROVISIONS.

362. Exemptions and reductions shall in no case be granted in favor of any industry, public establishment, corporation, society, order, or person, whatever their character, except as provided for herein.

363. Articles purchased with the funds of the Government of the United States, for its use, and material of all kinds intended for works executed by the provisional administrations, and not by contract, shall be exempt from import duty.

364. The metrical system of weights and measures in use by the Spanish Government will be continued. The kilogram is equivalent to 2.2046 pounds.

365. The monetary unit of the Philippines is the gold peso, of the mint. Estimate of value, \$1.034.

366. The current money heretofore in circulation in the Philippines shall be received for duties, taxes, and other exactions, in the manner and upon the same basis of valuation theretofore prevailing as that in use prior to the military and naval occupation.

367. The foregoing schedules and provisions, based upon the tariff and taxing laws heretofore in operation in the Philippine Islands, including such other taxes and exactions heretofore collected, as in the discretionary judgment of the commanding general shall be considered proper and necessary, shall be and remain in force until duly modified, suspended, or revoked.

APPENDIX.

FORM OF INVOICE.

Invoice of _____, 189 .
 to _____, at _____, consigned
 account of _____, shipped by _____, for sale on
 per _____.

Marks and numbers.	Description.	Value.	Amount.	Consular corrections.

(Signature of owner or agent.) _____.

Indorsements.

CONSULAR CERTIFICATE.

I, the undersigned, _____, do hereby certify that, on this _____ day of _____, A. D. 189 , the invoice described in the indorsement hereof was produced to me by the signer of the annexed declaration.

I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be, and that the actual market value or wholesale price of the merchandise described in the said invoice in the principal markets of the country at the time of exportation is correct and true, excepting as noted by me upon said invoice or respecting which I shall make special communication to the proper authorities. I further certify _____.

Witness my hand and seal of office the day and year aforesaid.

Received _____, equal to \$2.50, United States gold.

United States _____.

DECLARATION OF OWNER OR HIS DULY AUTHORIZED AGENT COVERING GOODS
SHIPPED WITHOUT SALE.

I, the undersigned, do solemnly and truly declare that I am the _____ of the merchandise in the within invoice mentioned and described; that the said invoice is in all respects correct and true, and was made at _____, whence said merchandise is to be exported to the United States; that said invoice contains the actual market value or wholesale price of the said merchandise at the date hereof in the principal markets of _____; that said actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which I would have received and

was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon and the actual quantity thereof, and that no different invoice of the merchandise mentioned in the said invoice has been or will be furnished to anyone. I further declare that it is intended to make entry of said merchandise at the port of _____, in the _____. I further declare _____

Dated at _____, this
_____ day of _____, 189 .

Invoice No. _____. Issued in {TRIPLICATE.
QUADRUPLICATE.

AT

Date _____, 189 .

Consignor _____

Consignee _____

Name of vessel _____

Port of shipment _____

Port of arrival _____

Port of entry _____

Value _____

Contents _____

Custom-house indorsement.*

No. _____

Importer _____

Vessel _____

From _____

Arrived _____

KIND OF ENTRY.

MARKS, QUANTITY, AND CONTENTS.

* Consular officers will leave all of above indorsement blank. It is to be filled in only at the custom-house at the port of entry.

* This clause to be omitted if the vessel has been boarded by a _____ officer.

manifest of the cargo on board the said vessel, and that no certificate or indorsement has been delivered to me on any manifest of such cargo.

I do further, as required by law, solemnly swear that I have, to the best of my knowledge and belief, delivered, or caused to be delivered, into the post-office at or nearest this port every letter and every bag, parcel, or package of letters that were on board the said vessel during her last voyage, and that I have so delivered, or caused to be delivered, all such letters, bags, parcels, and packages as were in my possession or under my power or control.

I further swear that said vessel sailed from the said port of _____ on the _____ day of _____, 189 .

Master.

Port of _____

Sworn before me this _____ day }
of _____, 189 . }

MASTER'S OATH ON ENTERING AMERICAN VESSEL.

I, _____, do solemnly, sincerely, and truly swear that the report and manifest subscribed in my name, and now delivered by me to the _____ of the port of _____, contains, to the best of my knowledge and belief, a just and true account of all the goods, wares, and merchandise, including packages of every kind and nature whatsoever, which were on board the _____ at the time of sailing from the port of _____

or which have been laden or taken on board at any time since, and that the packages of the said goods are as particularly described as in the bills of lading, signed for the same by me or with my knowledge; that I am at present, and have been during the voyage, master of the said vessel; that no package whatsoever, or any goods, wares, or merchandise, have been unladen, landed, taken out, or in any manner whatever removed from on board the said _____ since her departure from the said port of _____, except such as are now particularly specified and declared in the abstract or account herewith, and that the clearance and other papers now delivered by me to the collector are all that I now have or have had that anyway relate to the cargo of the said vessel, or to any transaction with United States consular officers respecting the crew or the cargo of said vessel or the vessel itself, and that the statement of services performed by consular officers contains only such services as were necessarily and actually performed at my request; and I further swear that in all cases where consular services were required and performed statements of such services were given me by such consular officers, except at the ports of _____

And I do further swear that the several articles specified in the said manifest as sea stores for the cabin and vessel are truly such, and were bona fide put on board the said _____ for the use of the officers, crew, and passengers thereof, and have none of them been brought, and are not intended by way of merchandise or for sale or for any other purpose than above mentioned, and are intended to remain on board for the consumption of the said officers and crew. And I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares, and merchandise of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the collector of the port of _____. And I do likewise swear that all matters whatsoever in the said report and manifest expressed are, to the best of my knowledge and belief, just and true.

* I further swear that no officer of the customs has applied for an inspection of the manifest of the cargo on board the said vessel, and that no certificate or indorsement has been delivered to me on any manifest of such cargo.

I do further, as required by law, solemnly swear that I have, to the best of my knowledge and belief, delivered or caused to be delivered, into the post-office at or nearest this port, every letter and every bag, parcel or package of letters that were

* This clause to be omitted if the vessel has been boarded by a customs officer.

on board the said vessel during her last voyage, and that I have so delivered, or caused to be delivered, all such letters, bags, parcels, and packages as were in my possession or under my power or control.

And further, that all mails placed on board the said vessel at or before her last clearance from a port in the United States to a foreign port have been in good faith delivered at such foreign port in accordance with the requirements of law.

I further swear that the register of the said _____; herewith presented, contains the names of all the persons who are now owners thereof except *

and that no foreign subject or citizen hath, to the best of my knowledge and belief, any share, by the way of trust, confidence, or otherwise, in the said vessel.

†

I further swear that no part of the crew of the said vessel has been impressed or detained in the course of the last voyage by any foreign power.

I further swear that the said vessel sailed from the said port of _____ on the _____ day of _____, 189 .

Port of _____

Master.

Sworn before me this _____ day }
of _____, 189 . }

* Here state changes, if any, that have occurred in the ownership.

† Or, if the vessel is owned by an incorporated company (R. S., 4313, say: "Exhibits the true and actual ownership of said vessel, pursuant to the acts of March 3, 1825, and June 11, 1858."

INDEX.

A.

	Paragraph.
Abaca, returned	354
Accounts, money, how to be kept	21
Ailmentary substances	228-236
Amber	268, 269
Animal fats	209-212
Animals	194-197
Appraisement, merchandise	9
Art, works of	321

B.

Baggage of travelers	321
Beer	255
Excise tax	310
Benzine	31
Books	178
Returned	356
Bran	259
Brandy	253, 254
Bread	264
Buttons	272

C.

Cargo—	
Not entered within ten days to be stored at expense of goods	3
To be accounted for before clearance of vessel	3
Carriages	223-227
Cartridges	273-274
Cases, wood or leather	276-277
Casks as coverings	322
Charcoal	189
Charges, wharf, on merchandise	17
Cheese	265
Chemical products	95-114
Chocolate	261
Cider	255
Cigars and cigarettes, excise tax	311
Clocks	215-218
Clothing, ready-made	333, 334
Coal	28
When exempt from duty	19, 20
Coaches	223-227
Coastwise cargoes, duties on	13
Cocoa	246
Cocoanuts, export tax	302

	Paragraph.
Coffee	247
Coins, copper, returned	357
Coke	28
Colors	87-94
Copper and its alloys, and manufactures of	64-72, 244
Cork	190
Cottons, and manufactures of	124-139
Coverings, meaning of term	338-348
Cutlery	60-62

D.

Docks, floating	336
Domestic goods returned	353
Drugs	80-86
Duties—	
By whom received	21
Coastwise cargoes	13
Current money received for	366
Merchandise for use of United States, free	19, 23
Not paid within ninety days, merchandise to be sold	14
Objections to rates to be filed before payment and delivery	10
To be paid before delivery of merchandise	12
Duty—	
Articles for use of United States	363
Exemptions from, rules for	362
Rates, modification of	367
Dyes	87-94
Dyewoods and tannery bark	82

E.

Earthenware	37-40
Eggs	263
Entry, merchandise	8
Examination, merchandise	9
Exemptions—	
Duties for harbor improvements	20
From duty, rules for	362
Exhibitions—	
Foreign articles for	325
Foreign, articles returned from	358, 359
Export dues on products of Philippine Islands	297-305

F.

Feathers	208
Firearms	63
Fish	234-236
Flour	241
Forfeiture, merchandise fraudulently invoiced to be forfeited	11
Free entry, supplies for use of the Army and Navy of the United States	23
Fruits	243, 244
Furniture	186-188

G.

Glass and glassware	33-36
Grain	237-242

Gunpowder	Paragraph. 121
Gypsum, free	320

H.

Harbor and improvement charges on imports	20
Hemp—	
And manufactures of	140-154
Export tax	297
Raw	140-142
Yarns of	143-146
Hides	198-207
Honey	266
Hosiery	162

I.

Immigrants, effects of	324
Importations prohibited	360-361
India rubber, and manufactures of	278-281
Indigo, export tax	298, 299
Invoice, to be in currency of country of export	8
Iron, and manufactures of	43-56

J.

Jewelry	41, 42
Old, free	318, 319
Other than	267

K.

Kilogram, weight of	364
---------------------------	-----

L.

Leather, and manufactures of	198-207
Light dues—	
Vessels	5
Vessels, exemption of	6
Lime, free	314

M.

Machinery	219-222
Manifest—	
Cargoes of vessels to be filed before clearance	4
To be certified by consul at port of export	2
Marble, and manufactures of	24-27
Measures and weights	364
Meat, all kinds	228-236
Merchandise—	
Change of destination	16
Duties not paid in ninety days to be sold	14
Entry of	8
Entry of, to be signed by importer	8
Examination of	9
For use of United States exempt from duty	19
Fraudulently invoiced to be forfeited	11
No delivery of, until payment of duties	12

Merchandise—Continued.	Paragraph.
Not manifested, additional duties on	1
Of two or more materials	337
Wharf charges	18
Metals, and manufactures of	41-63
Metrical system, weights of	364
Mineral waters, free	312
Molasses	266
Monetary unit, value of	365
Musical instruments	213, 214
N.	
Naphtha	30
O.	
Oilcloths	282, 283
Oil, olive	252
Oils—	
Other than vegetable	81
Cocoanut and palm, and other heavy oils	80
Ores	32
Gold, silver, and copper, free	315
P.	
Paintings—	
Oil	291
Returned	355
Paper, and manufactures of	177, 179, 180
Paraffin, and manufactures of	118, 119
Percussion caps	275
Perfumery, and essences of	120
Petroleum	30, 31
Porcelain	37-40
Port charges, vessels	5
Pottery	37-40
Public—	
Entertainments, articles for	323
Offices and other buildings	22
R.	
Records, how to be kept	21
Refund, duties, not made after delivery of goods	10
Rice, export tax	300
S.	
Samples free	316, 317
Sauces	260
Seeds	258
Rape, flax, including copra	84
Seized goods, sale of	15
Shawls with fringes	332
Silk, raw, spun, and manufactures of	168-176
Soap	117
Specimens for public institutions	321
Spices, all kinds	248-250

	Paragraph.
Spirits, distilled, excise tax	308, 309
Starch	115
Steel, and manufactures of	43-56
Stone, and manufactures of	27
Sugar	245
Export tax	301
Sweetmeats	262

T.

Tar, bitumen, etc	29
Tare, allowance for	349-352
Tea	251
Telegraph cables, submarine	326
Tin, and manufactures of	73-79
Tin plates, and manufactures of	57, 58
Tobacco	122, 123
Export tax	303-307
Tonnage, vessels	7
Tortoise shell	268, 269
Toys	284
Trees and plants free	313
Tulles, duty on	331

U.

Umbrellas	286, 287
Unclaimed goods, sale of	14
United States, articles imported for	363

V.

Varnishes	87-94
Vessel, manifest of outward cargo to be filed before clearance	4
Vessels—	
Arrival of and discharge of cargo	1
Change of destination, in Philippine ports	16
Entry and manifests of cargo to be filed within 24 hours after arrival ..	2
Foreign wreckage	335
Light dues	5
Light dues, exemption of	6
Machinery for	328
No clearance of, to any port in the Philippines not in possession of the United States	4
Port charges on	5
Pumps for salvage of	327
Tonnage of	7

W.

Wagons	223-227
Walking canes	271
Watches	215-218
Wearing apparel	321
Weights and measures	364
Whalebone	268-270
Wharf charges on merchandise	17
Wheat	239, 240
Wines	256, 257

	Paragraph.
Wood, and manufactures of	181-193
Wool and other hair, manufactures of	155-167

Y.

Yarns—

Cotton	125-132
Of two or more materials	329, 330
Of wool and other hair	155-167

Z.

Zinc, and manufactures of	74-79
---------------------------------	-------



